



Australian Defence Force members 2009-10

Introduction

Australian Defence Force members is a simple summary of [Taxation Ruling TR 95/17 – Income tax: employee work-related deductions of employees of the Australian Defence Force](#). This ruling provides information on tax deductions specifically for members of the Australian Defence Force (ADF).

This guide explains the claims you can and cannot make by looking at the common expenses you might incur as an ADF member. It also includes information about some changes to the tax laws that have occurred since the ruling was issued – for example, capital allowances. It will help you to work out what claims you can make.

Use this guide with *TaxPack* to get your deduction claims right. When you sign your tax return, you are declaring that everything you have told us is true and that you have or you can get the written evidence you need to prove your claims. You are responsible for this proof even if you use a registered tax agent.

Publications and services

To find out how to get a publication referred to in this guide and for information about our other services, see [More information](#).

Income

TaxPack questions 1–12 and *TaxPack* supplement questions 13–24 deal with income. This section of the guide tells you how to include allowances, reimbursements reportable fringe benefits and reportable employer superannuation contributions on your tax return.



Note

Certain pay and allowances earned from overseas service may be exempt from income tax. Check with your employer.

Allowances

ADF members commonly get the following allowances:

- arduous conditions
- clearance diving
- common duties
- diving
- field
- flight duties
- flying
- hard lying
- isolated establishments
- language proficiency
- parachutist
- service
- special action forces
- special Royal Navy
- submarine escape training facility
- submarine service
- trainee's dependant
- trainee leaders
- uniform maintenance
- unpredictable explosives.

If any allowance is shown as a separate amount on your payment summary, include it as income at item 2 on your tax return.

Generally, uniform maintenance allowance is the only allowance shown as a separate amount. All other taxable allowances are included in the gross earnings column of your payment summary.

Remember – you cannot automatically claim a deduction just because you received an allowance. Read questions D1 to D5 in *TaxPack* to work out if you can claim a deduction.

Reimbursements

If your employer or any other person reimburses you for expenses you have actually incurred, the payment is called a reimbursement. Generally, you

do not include a reimbursement as part of your income so you cannot claim the expense as a deduction.

However, if you receive a reimbursement for car expenses, worked out by reference to the distance travelled by the car, or an allowance for car expenses, you must show the amount of the reimbursement or allowance as income at item 2 on your tax return.

You may be able to claim car expenses in these circumstances. For guidance on the rules relating to deductions for car expenses, read [Car expenses](#).

Reportable fringe benefits

If your employer provides certain fringe benefits exceeding \$2,000 to you or your relatives, your employer is required to report the total grossed-up amount on your payment summary. You do not include this amount in your total income or loss amount and you do not pay income tax or Medicare levy on it. However, the total will be used in determining certain surcharges, deductions, tax offsets and other government benefits. Read question IT1 in *TaxPack* for more information on reportable fringe benefits.

Reportable employer superannuation contributions

If your employer makes reportable employer superannuation contributions on your behalf, your employer is required to report the total amount on your payment summary. You do not include this amount in your total income or loss amount and you do not pay income tax or Medicare levy on it. However, the total will be used in determining your eligibility for some tax offsets, Medicare levy surcharge, the government super co-contribution and other government benefits. Read question IT2 in *TaxPack* for more information on reportable employer super contributions.

Work-related deductions

TaxPack questions D1 to D5 deal with work-related deductions. You can claim deductions for the work-related expenses you incurred while doing your job. The basic rules for claiming deductions are explained in *TaxPack*. See the information pages at the beginning of the deductions section. Remember:

- If you are claiming a deduction for a work-related expense for which you received an allowance, include the amount of the allowance at item 2 on your tax return.
- If you incur an expense for both work and private purposes, you can claim a deduction only for the work-related portion of your expense.
- If your work-related expense includes an amount of goods and services tax (GST), the GST is part of the total expense and is therefore part of your deduction.

The remainder of this guide covers the common work-related expenses incurred by ADF members and whether they can be claimed as work-related deductions. It will help you to answer the work-related deduction questions in *TaxPack*.

Car expenses

Did you have any car expenses relating to your work as an employee?

There are four ways to work out your car expenses. Question D1 in *TaxPack* explains the methods and tells you what records you need to prove your claim.



Note

Include the work-related cost of using taxis, short-term car hire, parking fees and tolls at item D2 on your tax return (see [Travel expenses](#)).

Show the cost of travel for self-education at item D4 on your tax return (see [Self-education expenses](#)).

Remember – if your employer reimbursed your car expenses calculated by reference to the distance travelled by the car, include the amount you received at item 2 on your tax return, even if you cannot claim a deduction for these expenses.

Types of travel for which you can claim car expenses

You can claim a deduction for the cost of using your car for work-related travel if:

- you travel directly between two separate workplaces because you have two different employers – for example, you have a second job
- you travel for work-related purposes from your normal workplace to an alternative workplace and back to your normal workplace or directly home – for example, if you need to go to a meeting at another base and then to your home, or
- you travel between two workplaces or between a workplace and a place of business – for example, between two bases.

You cannot claim a deduction for the cost of travelling to another base for a mess function.

You can claim a deduction for the cost of using your car to travel between home and work if:

- you have to carry bulky tools or equipment (for example, ADF divers carrying scuba diving gear) and there is no secure area for storing your tools or equipment at work
- your home is a base of employment – you start your work at home and travel to a workplace to continue the work, or
- you travel from your home to an alternative workplace for work activities and then to your normal workplace or directly home (for example, when you go to a training course at the Royal Australian Navy (RAN) Fleet Base in Sydney).

You cannot claim a deduction for the cost of using your car to travel between your home and work:

- if the travel is a normal trip between your home and your workplace – this is a private expense even if you do small tasks on your way to or from work such as picking up your employer's mail, or
- just because the travel is outside normal employment hours, you are on call or there is no public transport available.

Motor vehicle provided by your employer or any other person

You cannot claim a deduction for car expenses if your employer or any other person provides a car for you and you do not pay for any of the running costs.

You cannot claim a deduction for any expenses you incur for the direct operation of a car that your employer provides and that you or your relatives use privately at any time, even if the expenses are work related. Such expenses form part of the valuation of the car for fringe benefits tax purposes.

T ravel expenses

Did you have any travel expenses relating to your work as an employee?

You can claim the work-related cost of using vehicles other than cars as well as parking fees and tolls at item D2.

You also claim work-related costs associated with taxis or short-term car hire at this item.

You cannot claim costs met by your employer or costs that are reimbursed – see [Reimbursements](#).



Note

Include the cost of travel for self-education at item D4 on your tax return (see [Self-education expenses](#)).

Read question D2 in *TaxPack* for rules relating to travel expenses and what evidence you need to be able to claim these expenses. However, it is important to note:

- If you travel in the course of your work and take a relative with you, you can claim a deduction only for your own expenses.
- If you are claiming travel expenses and you receive a travel allowance from your employer, you must show the allowance at item 2 on your tax return. For more information, see [Taxation Determination TD 2009/15 – Income tax: what are the reasonable travel and meal allowance expense amounts for 2009-10 income year?](#) A new determination is issued each income year. This determination should be read together with [Taxation Ruling TR 2004/6 – Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses](#).
- You cannot claim the cost of meals incurred during a normal working day that does not involve an overnight stay, even if you receive a travel allowance.

C lothing expenses

Did you have any uniform, occupation-specific clothing, protective clothing, laundry or dry-cleaning expenses that relate to your work as an employee?

Claim work-related clothing expenses at item D3 on your tax return.

You cannot claim a deduction for the cost of purchasing or cleaning a plain uniform or conventional clothing worn at work, even if your employer tells you to wear them, as it is a private expense. This includes expenditure by employees of the ADF on:

- sports clothes (for example, tracksuits, shorts, T-shirts) and running or sports shoes (unless you are a physical training instructor or a member of a special combat squad who derive their income by performing a range of regular strenuous physical activity)
- clothing worn for medical reasons (for example, support stockings)
- conventional clothing that is damaged at work, and
- everyday footwear (for example, dress or casual shoes).

If you received an allowance from your employer for clothing, uniforms, laundry or dry-cleaning, show the amount at item 2 on your tax return. You cannot automatically claim a deduction just because you received a clothing, uniform, laundry or dry-cleaning allowance from your employer.

You cannot claim costs met by your employer or costs that are reimbursed – see [Reimbursements](#).

You can claim a deduction for the cost of buying, hiring, repairing and cleaning certain work-related uniforms or protective clothing.

Compulsory uniforms

You can claim a deduction for the cost of buying, repairing and cleaning a compulsory uniform such as a military uniform, when it is compulsory for you to wear the uniform while at work, due to a strictly enforced policy.

We consider that a military uniform includes items such as military white, blue or khaki shirts with rank or other embellishments; standard matching trousers; regulation jumpers and jackets; official mess uniform; hats or caps with rank or other embellishments; service dress shoes, handbags and clutch bags, socks and stockings; and camouflage shirt and trousers. However, it does not include items or accessories of a conventional nature, for example, underwear, ordinary fashion shoes, hair accessories or T-shirts.

Single items of compulsory clothing

You may be able to claim for a single item of distinctive clothing, such as a jumper or tie, if it is compulsory for you to wear it at work. Generally, clothing is distinctive if it has the employer's logo permanently attached and the clothing is not available to the general public.

Non-compulsory uniforms or corporate wardrobe

If your employer requires or encourages you to wear a distinctive uniform or corporate wardrobe but does not consistently enforce the wearing of it, you can claim a deduction for the cost of the clothing only if the design of the clothing is registered. If you wear a non-compulsory uniform or corporate wardrobe, you cannot claim for stockings, socks or shoes as these items cannot be registered as part of a non-compulsory uniform. Your employer can tell you if your non-compulsory uniform or corporate wardrobe is registered.

Protective clothing

You can claim a deduction for the cost of buying, hiring, replacing or maintaining protective clothing. Protective clothing is clothing that you wear to protect yourself from the risk of illness or injury posed by your income earning activities or the environment in which you are required to carry them out, for example, steel-capped boots, wet weather gear, safety coloured vests or sun protection clothing. You can also claim a deduction for the cost of clothing that you use at work to protect your ordinary clothes from soiling or damage, for example, overalls. For more information, see [Taxation Ruling TR 2003/16 – Income tax: deductibility of protective items](#).

Laundry and dry-cleaning

You can claim a deduction for the cost of laundering and dry-cleaning work clothes that are eligible according to the relevant category described on this page: compulsory uniforms, single items of compulsory clothing, non-compulsory uniforms or corporate wardrobe, and protective clothing. For example, you can claim a deduction for cleaning a uniform that your employer provides and that you must wear at work.

You can claim laundry expenses for washing, drying or ironing such work clothes, including laundromat expenses. If your claim for laundry expenses is \$150 or less, you do not need written evidence. You may use a reasonable basis to work out your claim.

If you claim a deduction for laundry expenses that is more than \$150 and your total claim for work-related expenses (other than car, meal allowance, award transport allowance and travel allowance expenses) exceeds \$300, you need written evidence for the total claim. You can claim the cost of dry-cleaning work clothes if you have kept written evidence to substantiate your claim. You do not need written evidence if your total claim for work-related expenses is \$300 or less.

Self-education expenses

Did you have any self-education expenses relating to your work as an employee?

Claim self-education expenses at item D4 on your tax return.



Note

The costs you incur in attending seminars, conferences, education workshops or training courses that are sufficiently connected to your work activities are claimed at item D5. See [Other expenses](#).

Self-education expenses are expenses related to a prescribed course of education provided by a school, college, university or other place of education. The course must be undertaken to gain a formal qualification for use in carrying on a profession, business or trade or in the course of employment. You can claim a deduction for the cost of self-education if there is a direct connection between your self-education and your work activities at the time the expense was incurred.

Self-education expenses are not deductible if your study is designed to get you:

- a job
- a new job, or
- income from a new income-earning activity.

For example, Joan is an accounts clerk in the Army Ordnance Corps and studying for an accounting diploma at university. She can claim a deduction for the cost of this course because it is related to her current job and the study will enhance her promotion prospects.

Self-education expenses can include textbooks, stationery, student union fees, course fees, certain travel expenses and the decline in value of equipment (see [Capital allowances](#)) to the extent they are used for self-education purposes.

You cannot claim costs met by your employer or costs that are reimbursed, see [Reimbursements](#).

In certain circumstances you may have to reduce your deduction for self-education expenses by \$250. However, you may have other types of expenses, some of which are not deductible, that can be offset against the \$250 before you have to reduce the amount you can claim.

Read question D4 in *TaxPack* for more information on self-education expenses.

Other expenses

Did you have any other expenses relating to your work as an employee?

Here is a list of other expenses commonly incurred by ADF members. Read question D5 in *TaxPack* for more information about the deductibility of these expenses. You cannot claim costs met by your employer or costs that are reimbursed, see [Reimbursements](#).

Answering machines, mobile phones, pagers and other telecommunications equipment

For information about claiming deductions for the decline in value of answering machines, mobile phones, pagers and other telecommunications equipment, see [Capital allowances](#).

Capital allowances

You can claim a deduction, called a capital allowance, for the decline in value of equipment used for work. If the equipment is also used for private purposes, you cannot claim a deduction for that part of the decline in value. You cannot claim a deduction if the equipment is supplied by your employer or any other person.

Generally, the amount of your deduction depends on the effective life of the equipment.

Equipment costing \$300 or less

If you purchased equipment costing \$300 or less and you use it mainly for work, you can claim an immediate deduction for the work-related portion of the cost.

You cannot claim an immediate deduction if:

- the equipment is part of a set that you buy in the same income year and the total cost of the set is more than \$300 (the set rule), or
- the equipment is one of a number of identical or substantially identical items you buy in an income year and the total cost of the items is more than \$300 (the multiples rule).

Low-value pool

There is also an option to pool equipment costing less than \$1,000 and equipment written down to less than \$1,000 under the diminishing value method. A deduction for the decline in value of equipment in such a low-value pool is worked out by a single calculation using set rates.

For more information on claiming a deduction for a low-value pool, read question D6 in *TaxPack* and make your claim at item D6 on your tax return.

Equipment for which you may be able to claim a capital allowance includes:

- computers and computer software
- answering machines, telephones, facsimile machines, mobile phones, pagers and other telecommunications equipment
- a professional library
- tools and equipment
- watches with special characteristics, for example, stopwatches but not ordinary wristwatches.

For more information about claiming deductions for the decline in value of equipment, read the [Guide to depreciating assets 2009-10](#).

Child care

You cannot claim a deduction for child care expenses. These are private expenses even if you need to pay for child care to go to work.

Computers and software

For information about claiming deductions for the decline in value of computers and software, see [Capital allowances](#).

Drivers licence

You cannot claim a deduction for the cost of getting or renewing your drivers licence as it is a private expense.

Extra regimental duties (ERD)

You can claim a deduction for these costs if the ERD forms part of your income-earning activities and it is not a private or domestic expense.

Fines

You cannot claim a deduction for fines imposed under a law of the Commonwealth, a state, a territory, a foreign country or by a court, for example, a fine you received if you were caught speeding when driving between jobs.

First aid courses

You can claim a deduction for the cost of first aid training courses if you, as a designated first aid person, are required to undertake first aid training to assist in emergency work situations.

Fitness

You can claim a deduction for the cost of fitness expenses only if you are required to maintain a very high level of fitness, well above the ADF general standard, and you earn your ADF income by performing a range of duties designed to keep you physically prepared. This applies to physical training instructors and respective members of the Australian Special Forces. If there is a private component to the expenses, you cannot claim a deduction for that part of the expenses.

Glasses and contact lenses

You cannot claim a deduction for the cost of buying prescription glasses or contact lenses as it is a private expense relating to a personal medical condition. You may claim the cost of protective sunglasses if you are required to work outdoors and as a result are exposed to risk of eye damage from sunlight. See [Sunglasses, sunhats and sunscreens](#).

Grooming including cosmetics, hair and skin care products

You cannot claim a deduction for these items as they are private expenses.

Haircuts

You cannot claim a deduction for the cost of haircuts as it is a private expense.

Home office

Private study

You can claim a deduction for the additional running expenses of an office or a study at home that you use for income-producing activities. Running expenses include decline in value of home office equipment, the costs of repairs to your home office furniture and fittings, and heating, cooling, lighting and cleaning expenses. You cannot claim occupancy expenses (for example, rent, rates, mortgage interest and house insurance premiums) unless you are carrying on a business. If your only income is paid to you as an employee, you are not considered to be carrying on a business.

Diary records noting the time the home office was used for work are acceptable evidence of a connection between the use of a home office and your work. You will need to keep diary records during a representative four-week period. For more information on what records you should keep and the calculation of home office expenses, see [Law Administration Practice Statement PS LA 2001/6 – Home office expenses: diaries of use and calculation of home office expenses](#).

Place of business

You can claim a deduction for part of the running and occupancy expenses of your home if you use an area of your home as a place of business. [Taxation Ruling TR 93/30 – Income tax: deductions for home office expenses](#) has information on whether or not an area

set aside has the character of a place of business.

There may also be capital gains tax implications if you sell your home and it has been used as a place of business.

Insurance of tools and equipment

You can claim a deduction for the cost of insuring the equipment you use to the extent that you use it for work.

Interest costs

You can claim the cost of interest on money borrowed to purchase work-related equipment. If the equipment was also used for private purposes, you cannot claim a deduction for that part of the interest.

Meals

You cannot claim a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

Mess functions

You cannot claim deductions for the costs of attending mess functions or social functions as they are private expenses.

Mess subscriptions

You can claim a deduction only for the parts of your compulsory mess subscriptions that are work related. You cannot claim a deduction for amounts paid for food, drink or entertainment.

Newspapers

You cannot claim a deduction for the cost of newspapers as it is a private expense.

Professional library

For information about claiming deductions for the decline in value of a professional library used for work, see [Capital allowances](#).

Removal and relocation

You cannot claim a deduction for the cost involved in taking up a transfer in an existing employment or taking up new employment with a different employer.

Rifles, ammunition and cleaning equipment

These items are normally supplied and replaced by the ADF. However, you can claim a deduction for the decline in value of rifles used for work if you incurred the expenditure, see [Capital allowances](#). You can claim the costs of ammunition and cleaning equipment you purchased for work.

Seminars, conferences and training courses

You can claim a deduction for the cost of attending seminars, conferences and training courses that are sufficiently connected to your work activities.

Sunglasses, sunhats and sunscreens

You can claim a deduction for the cost of sunglasses, sunhats and sunscreen lotions if the nature of your work requires you to work in the sun for all or part of the day and you use these items to protect yourself from the sun while at work.

Technical or professional publications

You can claim a deduction for the cost of journals, periodicals and magazines that have a content sufficiently connected to your employment as an ADF member.

Telephone calls, telephone rental and connection costs

You can claim a deduction for the cost of work-related telephone calls.

You can claim a deduction for your telephone rental if you can show that you are on call or are regularly required to telephone your employer while you are away from your workplace. If you also use your telephone for private purposes, you must apportion the cost of telephone rental between work-related and private use.

You cannot claim a deduction for the cost of connecting a telephone, mobile phone, pager or any other telecommunications equipment as it is a capital expense.

You cannot claim a deduction for the cost of an unlisted telephone number (silent number) as it is a private expense.

Tools and equipment

For information about claiming deductions for the decline in value of tools and equipment used for work, see [Capital allowances](#).

Repairs

You can claim a deduction for the cost of repairing tools and equipment for work. If the tools or equipment were also used for private purposes, you cannot claim a deduction for that part of the repair cost.

Watches with special characteristics

For information about claiming deductions for the decline in value of watches with special characteristics that you use for work, such as stopwatches, see [Capital allowances](#).

Weight loss expenses

You cannot claim a deduction for this cost as it is a private expense.



Remember:

- Make sure you write down all your income on your tax return. Include any benefits you received from the government, any income from a second job and any interest you received from a bank, building society or credit union.
- Sign your tax return. It is your responsibility to make sure your tax return is correct even if you use a registered tax agent.
- Keep all the records you need to prove your deduction claims. *TaxPack* tells you which records you need, and how long you need to keep them.
- Ask for more help if you need it, ask your registered tax agent or phone us.

More information

Internet

- For general tax information and up-to-date and comprehensive information about deductions, visit www.ato.gov.au

Publications

Publications referred to in this guide are:

- [Guide to depreciating assets 2009-10](#)
- [Law Administration Practice Statement PS LA 2001/6 – Home office expenses: diaries of use and calculation of home office expenses](#)
- [Taxation Determination TD 2009/15 – Income tax: what are the reasonable travel and meal allowance expense amounts for 2009-10 income year?](#)
- [Taxation Ruling TR 93/30 – Income tax: deductions for home office expenses](#)
- [Taxation Ruling TR 95/17 – Income tax: employee work-related deductions of employees of the Australian Defence Force](#)
- [Taxation Ruling TR 2003/16 – Income tax: deductibility of protective items](#)
- [Taxation Ruling TR 2004/6 – Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses](#)
- [TaxPack 2010](#)
- [TaxPack supplement 2010](#)
- [Taxpayers' charter – what you need to know.](#)

To get any publication referred to in this guide:

- visit our website at www.ato.gov.au/publications for publications, taxation rulings, practice statements and forms
- phone our Publications Distribution Service on 1300 720 092, or
- visit one of our [shopfronts](#).

Infolines

We can offer a more personalised service if you provide your tax file number (TFN).

- Individual 13 28 61
Individual income tax and general personal tax enquiries, including capital gains tax
- Business 13 28 66
Information about business income tax, fringe benefits tax (FBT), fuel tax credits (FTC), goods and services tax (GST), pay as you go (PAYG) and activity statements, including lodgment and payment, accounts and business registration (including Australian business number and tax file number), and dividend and royalty withholding tax.
- Superannuation 13 10 20

Other services

Translating and Interpreting Service 13 14 50

If you do not speak English well and need help from the Australian Taxation Office (ATO), phone the Translating and Interpreting Service.

Hearing or speech impairment

If you are deaf or have a hearing or speech impairment, you can phone us through the National Relay Service (NRS).

- TTY users, phone 13 36 77 and ask for the ATO number you need. If you need to contact an ATO 1800 free call number, phone 1800 555 677 and ask for the ATO number you need.
- Speak and Listen (speech to speech relay) users, phone 1300 555 727 and ask for the ATO number you need. If you need to contact an ATO 1800 free call number, phone 1800 555 727 and ask for the ATO number you need.
- Internet relay users, connect to the NRS (<http://www.relayservice.com.au/>) and ask for the ATO number you need.

Why not lodge online using e-tax?

- *E-tax* is our free online tax preparation and lodgment software
- *E-tax* is secure, user friendly, and you can access your individual information using the pre-filing service
- Most refunds are issued within 14 days
- For more information, visit our website at www.ato.gov.au/etax

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CIVIC SQUARE ACT 2608

As this is a publications area only, any tax matters will be passed on to a technical area; alternatively, you can phone our Individual Infoline on 13 28 61 for help.

How self-assessment affects you

Self-assessment means the ATO uses the information you give on your tax return and any related schedules and forms to work out your refund or tax liability. We do not take any responsibility for checking the accuracy of the details you provide, although our system automatically checks the arithmetic.

Although we do not check the accuracy of your tax return at the time of processing, at a later date we may examine the details more thoroughly by reviewing specific parts, or by conducting an audit of your tax affairs. We also have a number of audit programs that are designed to continually check for missing, inaccurate or incomplete information.

What are your responsibilities?

It is your responsibility to lodge a tax return that is signed, complete and correct. Even if someone else – including a tax agent – helps you to prepare your tax return and any related schedules, you are still legally responsible for the accuracy of your information.

What if you lodge an incorrect tax return?

If you become aware that your tax return is incorrect, you must contact us straight away.

Initiatives to complement self-assessment

There are a number of systems and entitlements that complement self-assessment, including:

- the private ruling system (see below)
- the amendment system (if you find you have left something out of your tax return)
- your entitlement to interest on early payment or over-payment of a tax debt.

Do you need to ask for a private ruling?

If you are uncertain about how a tax law applies to your personal tax affairs, you can ask for a private ruling. To do this, complete a [Private ruling application form \(not for tax professionals\)](#) (NAT 13742), or contact us.

Lodge your tax return by the due date, even if you are waiting for the response to your application. You may need to request an amendment to your tax return once you have received the private ruling.

We publish all private rulings on our website. (Before we publish we edit the text to remove information that would identify you.)

Last Modified: Tuesday, 29 June 2010

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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